

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** County Auditor

**FROM:** Department of Local Government Finance (DLGF)

**RE:** Homestead Refund Percentage Rates

**DATE:** October 29, 2007

Enclosed are both the certified 2007 Homestead Refund Percentage Rates by taxing district and Amounts by county, pursuant to P.L. 234-2007.

After November 10<sup>th</sup>, but before December 20<sup>th</sup>, for counties that have a November 10<sup>th</sup> tax due date, the County Auditor calculates each taxpayer's Homestead Refund amount. For counties that have a 2006 pay 2007 tax due date after November 10<sup>th</sup>, the County Auditor calculates the refund amount within 30 days after the second installment due date.

Auditors should use the DLGF certified Homestead Refund Percentage Rates to calculate the refund amount. Refunds are calculated for both real estate homestead properties and mobile home homestead properties.

The Homestead Refund can be calculated as the lesser of:

- Homestead Refund Percentage Rates multiplied by the Taxpayer's Net Tax Liability after SPTRC to calculate the refund amount; or
- Recalculate the homestead credit amount using the original homestead credit rate plus the Homestead Refund Percentage Rate, and then subtract the original homestead credit amount. The difference equals the Homestead Credit Refund.

The Homestead Refund cannot exceed the original residential net tax amount.

P.L. 234-2007 specifies that the refunds are to be applied against property taxes first due and payable in 2007. The Indiana General Assembly ordered that the refunds must be mailed to eligible taxpayers as a warrant with the following language in twelve point font:

"A portion of your local property taxes due in 2007 are being refunded due to tax relief provided by the Indiana General Assembly. Your refund is in the amount of \$\_\_\_\_\_ (insert amount of refund). If you did not receive a

check because you pay your property taxes through an escrow account along with your mortgage, your lender will receive the refund and should adjust your payments accordingly."

For counties with a November 10<sup>th</sup> tax due date, all unused Homestead Refund dollars must be refunded to the Auditor of State no later than January 10, 2008.

For counties that have a second installment tax due date later than November 10<sup>th</sup>, all unused Homestead Refund dollars are to be returned to the Auditor of State within 60 days after the tax due date.

The return of unused Homestead Refund dollars **is not** to be included in the December 2007 Settlement.

If you have any questions or need any further information, please contact John Mallery, Budget Director, Department of Local Government Finance at (317) 234-3937 or by email at [jmallers@dlgf.in.gov](mailto:jmallers@dlgf.in.gov).

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
**2007 HOMESTEAD REFUND PERCENT**  
(Per Taxing District)

Year: 2007

County: 84 Vigo

DISTRICT	HOMESTEAD REFUND %	
001	FAYETTE TOWNSHIP	14.5749
002	TERRE HAUTE CITY-HARRISON TOWN	16.6874
003	HONEY CREEK TOWNSHIP	14.2484
004	HONEY CREEK TOWNSHIP-SANITARY	12.4770
005	TERRE HAUTE CITY-HONEY CREEK T	16.6239
006	LINTON TOWNSHIP	14.6958
007	LOST CREEK TOWNSHIP	14.9160
008	LOST CREEK TOWNSHIP-SANITARY	12.9476
009	TERRE HAUTE CITY-LOST CREEK TO	16.6574
010	SEELVILLE TOWN	13.6912
011	NEVINS TOWNSHIP	14.6892
012	OTTER CREEK TOWNSHIP	14.5915
013	OTTER CREEK TOWNSHIP-SANITARY	12.6705
014	TERRE HAUTE CITY-OTTER CREEK T	16.6559
015	PIERSON TOWNSHIP	14.5838
016	PRAIRIE CREEK TOWNSHIP	14.8262
017	PRAIRIETON TOWNSHIP	15.4451
018	RILEY TOWNSHIP	14.7280
019	RILEY TOWNSHIP-SANITARY	12.8388
020	RILEY TOWN	15.6566
021	SUGAR CREEK TOWNSHIP	15.4753
022	WEST TERRE HAUTE TOWN	17.8596
023	TERRE HAUTE CITY -- RILEY TOWN	16.6436
024	LINTON TOWNSHIP - SANITARY	12.4846
025	FAYETTE NEW GOSHEN FIRE	14.7856

## 2007 Homestead Rebate Distribution Amount by County

<u>County</u>	<u>Rebate HSC Amount</u>	<u>County</u>	<u>Rebate HSC Amount</u>
1 Adams	1,237,023	47 Lawrence	1,629,380
2 Allen	18,431,645	48 Madison	5,849,666
3 Bartholomew	5,576,228	49 Marion	51,717,109
4 Benton	329,304	50 Marshall	1,367,187
5 Blackford	418,258	51 Martin	221,558
6 Boone	2,164,229	52 Miami	1,186,177
7 Brown	330,444	53 Monroe	4,554,677
8 Carroll	709,454	54 Montgomery	1,175,794
9 Cass	1,406,341	55 Morgan	2,589,245
10 Clark	5,232,062	56 Newton	573,769
11 Clay	878,307	57 Noble	1,541,964
12 Clinton	1,057,383	58 Ohio	202,680
13 Crawford	307,202	59 Orange	375,030
14 Daviess	1,005,076	60 Owen	459,543
15 Dearborn	2,086,171	61 Parke	409,545
16 Decatur	846,587	62 Perry	544,396
17 Dekalb	1,565,225	63 Pike	394,043
18 Delaware	5,199,322	64 Porter	3,876,470
19 Dubois	1,533,360	65 Posey	1,249,023
20 Elkhart	8,176,948	66 Pulaski	423,681
21 Fayette	1,034,898	67 Putnam	1,163,080
22 Floyd	3,573,143	68 Randolph	919,452
23 Fountain	471,426	69 Ripley	865,958
24 Franklin	803,286	70 Rush	721,110
25 Fulton	622,719	71 St. Joseph	16,128,261
26 Gibson	1,183,877	72 Scott	555,944
27 Grant	1,945,396	73 Shelby	1,407,360
28 Greene	783,007	74 Spencer	604,173
29 Hamilton	14,902,509	75 Starke	620,443
30 Hancock	2,812,847	76 Steuben	1,202,794
31 Harrison	1,200,296	77 Sullivan	513,485
32 Hendricks	5,626,418	78 Switzerland	195,805
33 Henry	1,633,352	79 Tippecanoe	5,725,971
34 Howard	3,135,722	80 Tipton	743,336
35 Huntington	1,824,816	81 Union	223,495
36 Jackson	1,224,560	82 Vanderburgh	9,192,951
37 Jasper	1,154,234	83 Vermillion	415,358
38 Jay	609,379	84 Vigo	4,692,091
39 Jefferson	1,303,267	85 Wabash	1,374,307
40 Jennings	745,324	86 Warren	334,221
41 Johnson	5,649,890	87 Warrick	2,357,077
42 Knox	1,323,457	88 Washington	769,688
43 Kosciusko	2,156,472	89 Wayne	3,297,816
44 LaGrange	1,112,120	90 Wells	961,868
45 Lake	40,656,743	91 White	870,458
46 LaPorte	6,519,215	92 Whitley	1,303,625
		<b>TOTAL</b>	<b>300,000,000</b>